



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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Certified Mail – Return Receipt #70163560000084443326

July 8, 2019

Trina Owens, Board Chairman
Robin Mayweather, Executive Director
Red Robins Academy of Learning, Inc.
3311 Kimball Avenue
Memphis, Tennessee 38111-3846

**RE: Notice of Serious Deficiency for the Child and Adult Care Food Program (CACFP) Agreement
Number 00-122**

Dear Ms. Owens and Ms. Mayweather,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Child and Adult Care Food Program (CACFP) at Red Robins Academy of Learning, Inc. (Sponsor), Application Agreement number 00122, on March 25, 2019. Additional information was requested and provided on April 9, 2019. A fiscal review was performed on March 26, 2019 – March 29, 2019 and April 9, 2019 – April 11, 2019. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had two programs operating during the review period of November 2018- Child Care Centers and At-Risk. We reviewed the supporting documentation for all sites in operation during the test month.

Due to deficiencies found during the meal service observations and attempted meal service observations in November 2018, the review was expanded to include portions of the October 2018 and December 2018 reimbursements. The fiscal review of the Sponsor's records was from October 2018 through February 2019.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, the Department has determined that Red Robins Academy of Learning, Inc. is seriously deficient in its operation of the CACFP. In addition, the Department has identified Trina Owens, Board Chairman and Robin Mayweather, Executive Director as responsible for the serious deficiencies in light of their responsibility for the overall management of Red Robins Academy of Learning, Inc.'s CACFP.

If Red Robins Academy of Learning, Inc. does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date, the Department will:

- Propose to terminate Red Robins Academy of Learning, Inc.'s agreement to participate in the CACFP;
- Propose to disqualify Red Robins Academy of Learning, Inc. from future CACFP participation; and
- Propose to disqualify Trina Owens, Board Chairman and Robin Mayweather, Executive Director from future CACFP participation.

In addition, if Red Robins Academy of Learning, Inc. voluntarily terminates its CACFP agreement after receiving this letter, the Department will propose to disqualify Red Robins Academy of Learning, Inc. and Trina Owens, Board Chairman and Robin Mayweather, Executive Director from future CACFP participation. If disqualified, Red Robins Academy of Learning, Inc., and Trina Owens, Board Chairman and Robin Mayweather, Executive Director will be placed on the National Disqualified List ("NDL"). While on the NDL, Red Robins Academy of Learning, Inc. will not be able to participate in the CACFP as an institution or facility. Trina Owens, Board Chairman and Robin Mayweather, Executive Director will not be able to serve as a principal in any institution or facility or as a day care home provider in the CACFP.

Institutions and individuals remain on the NDL until the United States Department of Agriculture's Food and Nutrition Service, in consultation with the Department, determines that the serious deficiencies have been corrected, or until seven years after their disqualification. However, if any debt relating to the serious deficiencies has not been repaid, they will remain on the list until the debt has been repaid.

The authorization for this action is found in Paragraph 1.e. of your FY 2016 CACFP Provider Agreement and in the CACFP regulations at 7 C.F.R. § 226.6(c)(3). You may not appeal a finding of serious deficiency.

SERIOUS DEFICIENCIES, ADDITIONAL FINDINGS AND REQUIRED CORRECTIVE ACTION

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement.

The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement. We inspected meal count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service.

We also assessed compliance with civil rights requirements. In addition, we observed a lunch meal service at RRA U of M Barbara K. Lipman SCS Pre-K (childcare center) on November 27, 2018, and a supplement meal service at Reaching for the Stars (at-risk) on December 18, 2018. We also attempted to observe meal services at Vision Prep, Evans Elementary, Geeter Middle School, Humes Middle School, Mississippi Blvd At-Risk Afterschool Program, Reaching for the Stars 2, and White Station HS Athletes & Band in November 2018.

Our review of the Sponsor's records disclosed the following:

October 2018

At-Risk

1. The Sponsor claimed meals for a site that was not eligible

This is a Serious Deficiency:

Condition

Evans Elementary

We attempted to observe a meal service at Evans Elementary on November 28, 2018. We were advised that meals were not sponsored by Red Robins Academy of Learning, Inc., but meals were instead delivered by another sponsor. We asked to speak with the person who signed the site agreement between Red Robins Academy of Learning, Inc. and Evans Elementary who advised us that the signature on the agreement was not hers nor was it the school's letterhead. This information was communicated via email as well. A follow-up phone call with the said individual in March 2019 was made, and she confirmed that Red Robins Academy of Learning, Inc. still did not sponsor meals.

As a result, all meals claimed for Evans Elementary for this program year is disallowed. The Sponsor did not claim in our test month, therefore October 2018 is the only additional month disallowed. Therefore 207 supplements claimed for reimbursement were disallowed. (See Exhibits A & B)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Title 7 of the Code of Federal Regulations, Section 226.17a(b) states,

To be eligible for reimbursement, an afterschool care program must: (i) Be organized primarily to provide care for children after school or on weekends, holidays, or school vacations during the regular school year (an at-risk afterschool care center may not claim snacks during summer vacation, unless it is located in the attendance area of a school operating on a year-round calendar); (ii) Have organized, regularly

scheduled activities (i.e., in a structured and supervised environment); (iii) Include education or enrichment activities...

Recommendation

The Sponsor should ensure meals are only claimed for sites that are in operation under the Sponsor.

November 2018

Child Care Centers

2. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly

Condition

Based on our review of the Claim for Reimbursement for November 2018, we noted the Sponsor reported 69 participants in the free category, one participant in the reduced-price category, and six participants in the paid category. However, based on our review of the records available, we found there were 84 participants in the free category, two participants in the reduced-price category, and 24 participants in the paid category.

The differences were based on the following:

- There were 11 participants reported in the free category and one participant reported in the reduced-price category who did not have applications or application information on file for the review month. These participants were reclassified as paid.
- There were four participants reported in the free category who did not have an income or a Families First case number listed on the application. These participants were reclassified as paid.
- There were four participants classified correctly on the applications as paid but were reported incorrectly in the free category. These participants were reclassified as paid.
- There were two participants classified correctly on the applications as reduced-price but were reported incorrectly as free. These participants were reclassified as reduced-price.
- There was one participant classified correctly on the application as free but was reported incorrectly in the paid category. The participant was reclassified as free.
- There was one participant classified correctly on the application as free but was reported incorrectly in the reduced-price category. The participant was reclassified as free.
- The Sponsor misreported the total number of participants. The free category was under-reported by 34, the reduced-price category was under-reported by one, and the paid category was over-reported by one.

(See Exhibit C)

This is a repeat finding from a previous report dated January 5, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim ..."

Title 7 of the Code of Federal Regulations, Section 226.17(b)(8) states, in part, "Child care centers shall collect and maintain documentation of the enrollment of each child, including information used to determine eligibility for free and reduced-price meals in accordance with §226.23(e)(1)..."

Recommendation

The Sponsor should maintain all information used to determine eligibility, and ensure each participant is classified and reported accurately based on categorical or income eligibility.

3. The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for November 2018, the Sponsor reported 1,269 breakfast meals, 1,323 lunch meals, and 1,444 supplements served. However, based on our review of available documents, we found there were 1,650 breakfast meals, 1,325 lunch meals, and 1,589 supplements served, prior to any meal disallowances.

As a result, 381 breakfast meals, two lunch meals, and 145 supplements were underreported. See Exhibit C

This is a repeat finding from a previous report dated January 5, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure claims for reimbursement are completed correctly and based on accurate supporting documents.

4. The Sponsor provided menus that did not meet the USDA meal pattern requirements

Condition

Based on our review of the menus provided by the Sponsor for November 2018, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

Date	Missing Components	Meal Type	No. of Meals
11/12/18	Menu: Listed milk only Missing components: Fruit or vegetable and grain	Breakfast	64
11/12/18	Menu listed: Menu was blank Missing components: Fluid milk, meat/meat alternate, vegetable, fruits, and grains	Lunch	57
11/12/18	Menu listed: Menu was blank Missing component: Two creditable components from the milk, meat/meat alternates, vegetables, fruits, or grains components	Supplement	62

As a result, 64 breakfast meals, 57 lunch meals and 62 supplement meals claimed for reimbursement were disallowed. (See Exhibit C)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20 ...”

Title 7 of the Code of Federal Regulations, Section 226.20 (c)(1) states, in part, “Fluid milk, vegetables or fruit, or portions of both, and grains are required components of the breakfast meal.”

Title 7 of the Code of Federal Regulations, Section 226.20(c)(2) states, “Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals.”

Title 7 of the Code of Federal Regulations, Section 226.20(c)(3) states that the Sponsor must, “Serve two of the following five components: Fluid milk, meat and meat alternates, vegetables, fruits, and grains. Fruit juice, vegetable juice, and milk may comprise only one component of the snack. ...”

Recommendation

The Sponsor should ensure all meals are prepared to meet the meal patterns established by the USDA.

5. The Sponsor did not serve a whole grain-rich component once per day as required

Condition

Based on our review of the menus provided, the Sponsor did not document a whole grain component was served once per day as required on the following dates:

11/06/18, 11/07/18, 11/09/18, 11/12/18, 11/14/18, 11/21/18, 11/27/18, 11/28/19 and 11/30/18.

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(A) states “At least one serving per day, across all eating occasions of bread, cereals, and grains must be whole grain-rich. Whole grain-rich foods contain at least 50 percent whole grains and the remaining grains in the food are enriched and must meet the whole grain-rich criteria specified in FNS guidance.”

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

6. The Sponsor reported the number of attendance days incorrectly

Condition

Based on our review of the Claim for Reimbursement for the test month, the Sponsor reported 1,444 participant days. However, we found that there were 1,738 participant days.

This is a repeat finding from a previous report dated January 5, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, “...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim.”

Recommendation

The Sponsor should ensure attendance is reported accurately and based on supporting documentation.

7. The Sponsor did not provide documentation of monitoring reviews for sponsored childcare centers

This is a Serious Deficiency:

Condition

During the review, we requested monitoring documentation for all monitoring completed within the past 12 months for the sponsored child care centers. The Sponsor stated she completed monitoring, however, could not provide documentation of the visits.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(iii) states,

Sponsoring organizations must review each facility three times each year, except as described in paragraph (d)(4)(iv) of this section. In addition: (A) At least two of the three reviews must be unannounced; (B) At least one unannounced review must include observation of a meal service; (C) At least one review must be made during each new facility's first four weeks of Program operations; and (D) Not more than six months may elapse between reviews.

Recommendation

The Sponsor should ensure the required monitoring is completed timely, in accordance with USDA requirements, and documentation is maintained.

8. The Sponsor did not provide enrollment information for 19 participants

Condition

During our monitoring visit on March 25, 2019, enrollment information was not on file for 19 participants.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(8) states, "Child care centers shall collect and maintain documentation of the enrollment of each child, including information used to determine eligibility for free and reduced-price meals in accordance with §226.23(e)(1). ..."

The USDA policy memorandum, CACFP 15-2013 Existing Flexibilities in the Child and Adult Care Food Program states, "CACFP regulations require that institutions maintain documentation for participants enrolled to receive care [7 CFR 226.15(e)(2) and (e)(3)]. Documentation of participant's enrollment must include information on normal days and hours of care and the meals the participant normally receives while in care...."

Recommendation

The Sponsor should ensure all enrollment information is collected as required and updated annually.

9. The Sponsor reported the number of operation days incorrectly

Condition

The Sponsor reported 19 days of operation for the test month of November 2018. Our review of the Sponsor's records reconciled 20 days of operation.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim."

Recommendation

The Sponsor should ensure the number of operation days is reported correctly.

10. The Sponsor was unable to provide supporting documentation for infants

Condition

The Sponsor has infants present in the daycare. The Sponsor provides the infants with meals but does not claim the infants. We requested the required documentation; menus and enrollment information. However, the Sponsor was unable to provide the documentation.

Criteria

USDA Memo Code CACFP 14-2015 states,

Centers and day care homes participating in CACFP must offer Program meals to all eligible children enrolled in their center or day care home. Program regulations define an enrolled child as “a child whose parent or guardian has submitted to an institution a signed document which indicated that the child is enrolled in child care” [7 CFR 226.2]. A center or day care home may not avoid this obligation by stating that the infant is not “enrolled” in the CACFP, or by citing logistical or cost barriers to offering infant meals. Decisions on offering Program meals must be based on whether the child is enrolled for care, not if the child is enrolled in the CACFP.

USDA Memo Code CACFP 02-2018 states, in part, “As currently required, centers and day care homes must demonstrate that they are serving meals that meet the meal pattern requirements, including infant meal pattern requirements... Centers and day care homes must keep records of menus (7 CFR 226.15 (e)(10)).”

Recommendation

The Sponsor should maintain documentation showing each child, regardless of age, is offered the meals. The Sponsor should ensure this documentation is available upon request, even if the participants are not claimed.

At-Risk

11. The Sponsor provided questionable receipts for food purchases

This is a Serious Deficiency:

Condition

During our review of the Sponsor’s records, we noted the receipts to support the food purchases provided for Making a Difference Tutoring came from the same convenience store. We looked up the store and noted that it was a very small store and it did not appear to have the capacity to sell the items noted on the receipts. We visited the merchant and noted that merchant did not have the storage capacity to hold as much milk as was indicated on the receipts. Additionally, the merchant did not sell frozen or unprepared food. The store sells meals that are already prepared and ready to eat, “hot plates.” We also made a purchase at the merchant and were given a receipt that did not match the receipts provided by the Sponsor. Neither the store size nor the merchandise content supports the ability to supply all items or quantities on the receipts provided by the Sponsor.

As a result, 1,982 supper meals and 1,792 supplements served were disallowed. (See Exhibits D & H)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6 (b)(1) (xviii) (C) Performance Standard 3-Program accountability states, “The new institution must have internal controls and other management system in effect to ensure fiscal accountability and to ensure that the Program will operate in accordance with the requirements...”

The Tennessee Child and Adult Care Food Program Policies and Procedures Manual (p.24) states that "each institution must maintain food and non-food related invoices, receipts, or other records required by TDHS to document administrative costs, operating cost and income to the CACFP”.

Sponsors who provide monitors with questionable documentation that does not appear to be legitimate indicates a “lack of business integrity or business honesty that seriously and directly affects” the sponsor’s responsibility to meet general criteria for the allowability of costs as cited in the Code of Federal Regulations, Title 2, Section 200.403 that costs be “necessary and reasonable for the performance of the Federal award.”

Recommendation

The Sponsor’s management should ensure only legitimate receipts and invoices are used to support CACFP transactions.

12. The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for the test month, the Sponsor reported 6,909 supper meals and 10,390 supplement meals served. However, based on our review of available documents, we validate 6,799 supper meals and 10,314 supplement meals. We found discrepancies as follows:

Site	Meal Type	Number Reported	Number Reconciled	Difference	Exhibit
Humes Middle School	Supplement	996	987	-9	G
Mississippi Blvd At-Risk Afterschool Program	Supper	1,295	1,292	-3	K
	Supplement	1,295	1,292	-3	K
Geeter Middle School	Supper	1,332	1,322	-10	F
	Supplement	1,207	1,196	-11	F
Reaching for the Stars 2	Supper	789	692	-97	M
	Supplement	789	736	-53	M

As a result, 110 supper meals and 76 supplements served were over-reported. See (Exhibits D, F, G, K & M)

This is a repeat finding from a previous report dated January 5, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, “... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim....”

Recommendation

The Sponsor should ensure all claims for reimbursement are completed correctly and based on accurate supporting documents.

13. The Sponsor claimed meals for a feeding site that was no longer operating during the claim period

This is a Serious Deficiency:

Condition

A on-site visit was attempted on November 28, 2018, at White Station HS Athletes & Band. Upon arrival, the monitor was directed to a classroom that receives at-risk meals from another sponsor. When the monitor asked for the person listed on the site agreement, she was directed back to the front office. The person listed on the site agreement, the athletic director, stated that the after-school meal service provided by Red Robins Academy of Learning, Inc. had ended in October 2018. He stated the meals are only provided to the football players, volleyball players, and marching band during the football and volleyball seasons which ended in October. He stated no meals were provided during the month of November. A site visit exit form was signed acknowledging his statement. Although the Sponsor was notified of this deficiency, the Sponsor claimed the meals that were not served.

As a result, 639 supper meals and 640 supplement meals claimed for reimbursement were disallowed. (See Exhibits D & O)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Title 7 of the Code of Federal Regulations, Section 226.17a(b) states,

To be eligible for reimbursement, an afterschool care program must: (i) Be organized primarily to provide care for children after school or on weekends, holidays, or school vacations during the regular school year (an at-risk afterschool care center may not claim snacks during summer vacation, unless it is located in the attendance area of a school operating on a year-round calendar); (ii) Have organized, regularly scheduled activities (i.e., in a structured and supervised environment); (iii) Include education or enrichment activities...

Recommendation

The Sponsor should ensure meal service dates and times are correct in TIPS and meals are only claimed for the months they are served.

14. The Sponsor served meals during the school day and enrichment activities were not offered at a at-risk feeding site

This is a Serious Deficiency:

Condition

During our monitoring visit at Vision Prep on November 26, 2018, supplements were served during school hours, and afterschool enrichment programs were not offered to the participants receiving meals from the Sponsor. This was supported by statements from the teacher who signed the site exit acknowledging her statement. The Sponsor is only serving the two pre-school classes. The pre-school classes are served prior to their dismissal at 2:45 pm. The final class of the day in school ends at 3:30 pm. The Sponsor was notified of this deficiency, but still claimed meals for this feeding site.

As a result, 563 supplements claimed for reimbursement were disallowed. (See Exhibits D & N)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Title 7 of the Code of Federal Regulations, Section 226.17a(b) states,

To be eligible for reimbursement, an afterschool care program must: (i) Be organized primarily to provide care for children after school or on weekends, holidays, or school vacations during the regular school year (an at-risk afterschool care center may not claim snacks during summer vacation, unless it is located in the attendance area of a school operating on a year-round calendar); (ii) Have organized, regularly scheduled activities (i.e., in a structured and supervised environment); (iii) Include education or enrichment activities...

Title 7 of the Code of Federal Regulations, Section 226.17a (m) states, "When school is in session, the snack must be served after the child's school day..."

The USDA Monitoring Handbook for State Agencies, page 29, states, "monitors must be able to ensure that the meal service being observed is served during the time frame approved by the State agency."

Recommendation

The Sponsor should ensure meals are served after the normal school hours and the site provides educational or enrichment activities.

15. The Sponsor provided menus that did not meet the USDA meal pattern requirements

Condition

Based on our review of the menus provided by the Sponsor for the test month, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

Mississippi Blvd At-Risk Afterschool Program

Date	Menu	Menu Deficiency	Meal Type	No. of Meals
11/05/18	Menu lists: Milk, hotdog, w.w. bun, celery with ranch cup, ketchup, and mustard	No second fruit or vegetable listed	Supper	86
11/19/18	Menu lists: Milk, hotdog, w.w. bun, celery with ranch cup, ketchup, and mustard	No second fruit or vegetable listed	Supper	74

As a result, 160 supper meals claimed for reimbursement were disallowed. (See Exhibits D & K)

Geeter Middle School

Date	Menu	Menu Error	Meal Type	No. of Meals
11/05/18	Menu lists: Milk, hotdog, w.w. bun, celery with ranch cup, ketchup, and mustard	No second fruit or vegetable	Supper	86
11/19/18	Menu lists: Milk, hotdog, w.w. bun, celery with ranch cup, ketchup, and mustard	No second fruit or vegetable listed	Supper	72

As a result, 158 supper meals served claimed for reimbursement were disallowed. (See Exhibit D & F)

This is a repeat finding from a previous report dated January 5, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(c)(2) states, "Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals."

Recommendation

The Sponsor should ensure all meals are prepared to meet the meal patterns established by the USDA.

16. The Sponsor did not serve a whole grain-rich component once per day as required

Condition

We requested but did not receive, labels for menu dates which did not document "whole grain" for the grains listed on the menu. Based on our review of the menus provided, the Sponsor did not document a whole grain component was served once per day and did not provide a label as documentation that a whole grain was served at the following sites on the following dates:

Site	Dates
Geeter Middle School	11/1/18, 11/5/18, 11/6/18, 11/9/18, 11/12/18, 11/13/18, 11/15/18, 11/19/18, 11/27/18, 11/28/18, 11/29/18
Humes Middle School	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/9/18, 11/12/18, 11/13/18, 11/14/18, 11/15/18,

	11/16/18, 11/19/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Freedom Preparatory Academy	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/19/18, 11/20/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Memphis Scholars Caldwell-Guthrie	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/9/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/19/18, 11/20/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Memphis Scholars Florida-Kansas	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/9/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/19/18, 11/20/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Mississippi Blvd At-Risk Afterschool Program	11/1/18, 11/5/18, 11/6/18, 11/9/18, 11/12/19, 11/13/18, 11/15/19, 11/19/18, 11/27/18, 11/28/19, 11/29/18
Vision Prep	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/9/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Westside Middle School	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/9/18, 11/13/18, 11/15/18, 11/16/18, 11/19/18, 11/20/18, 11/26/18, 11/27/18, 11/29/18, 11/30/18
White Station HS Athletes & Band	11/1/18, 11/5/18, 11/6/18, 11/9/18
Whitney Achievement School	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/8/18, 11/9/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/19/18, 11/20/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Reaching for the Stars	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/7/18, 11/8/18, 11/9/18, 11/12/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18
Reaching for the Stars 2	11/1/18, 11/2/18, 11/5/18, 11/6/18, 11/7/18, 11/8/18, 11/9/18, 11/12/18, 11/13/18, 11/14/18, 11/15/18, 11/16/18, 11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(a)(b) states “At least one serving per day, across all eating occasions of bread, cereals, and grains must be whole grain-rich. Whole grain-rich foods contain at least 50 percent whole grains and the remaining grains in the food are enriched and must meet the whole grain-rich criteria specified in FNS guidance.”

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

17. The Sponsor provided menus that contained grain-based desserts as a component

Condition

Our review of the Sponsor's menus revealed the following discrepancies:

Site	Date	Discrepancy	Menu Lists
Freedom Preparatory Academy	11/20/18	Grain-based dessert	Banana and Sugar-Free Lemon Cookies
Memphis Scholars Caldwell-Guthrie	11/20/18	Grain-based dessert	Banana and Sugar-Free Lemon Cookies
Memphis Scholars Florida-Kansas	11/20/18	Grain-based dessert	Banana and Sugar-Free Lemon Cookies
Westside Middle School	11/20/18	Grain-based dessert	Banana and Sugar-Free Lemon Cookies
Whitney Achievement School	11/20/18	Grain-based dessert	Banana and Sugar-Free Lemon Cookies

In accordance with the revised USDA meal pattern requirements, grain-based desserts are no longer credible.

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(iii) states, "Grain-based desserts do not count towards meeting the grains requirement."

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

18. The Sponsor claimed meals that the monitors did not observe during an on-site visits

Condition

We attempted to observe meals at the following sites during the review month. The monitors were present during the approved meal service time and did not witness meals served at any of the following sites. The Sponsor was notified of the monitor not observing meals. However, the Sponsor claimed meals as detailed below:

Site	Date	Meal	Sponsor reported	Monitor observed	Difference	Exhibit
Geeter Middle School	11/29/18	Supper	70	0	-70	F
Geeter Middle School	11/29/18	Supplement	53	0	-53	F
Humes Middle School	11/29/18	Supplement	46	0	-46	G

Mississippi Blvd At-Risk Afterschool Program	11/29/18	Supplement	80	0	-80	K
Vision Prep	11/26/18	Supplement	36	0	-36*	N

*Vision Prep meals were disallowed in Finding 14

As a result, 70 supper meals and 179 supplements claimed for reimbursement were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

The Sponsor should ensure that only meals served are claimed for reimbursement.

19. The Sponsor reported the days of operation incorrectly

Condition

The Sponsor's meal count and attendance records showed the following discrepancies with the number of days of operation:

Site	Number of days reported	Number of days verified	Exhibit
Humes Middle School	18	17	G
Memphis Scholars Florida-Kansas	19	18	J
Mississippi Blvd At-Risk After School Program	20	17	K
Geeter Middle School	15	17	F

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

The Sponsor should ensure the number of days of operation is accurately reported and documentation is on file to support the claim.

20. The Sponsor reported the number of attendance days incorrectly

Condition

Our review of the Sponsor's attendance records showed the following discrepancies:

Site	Number of days reported	Number of days verified	Difference	Exhibit
Making a Difference Tutoring	1,982	2,055	73	H
Mississippi Blvd At-Risk Afterschool Program	1,295	1,320	25	K
White Station HS Athletes & Band	640	654	14	O
Geeter Middle School	1,332	1,340	8	F
Reaching for the Stars 2	789	736	-53	M

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

The Sponsor should ensure the attendance is accurately reported and documentation is on file to support the claim.

21. The Sponsor served meals outside of the approved serving time

Condition

Vison Prep

During our monitoring on-site visit on November 26, 2018, at Vision Prep we attempted to observe a supplement service. The monitor arrived at 2:50 pm and the meal service is approved to be served from 3:00-3:30 pm. However, when the monitor arrived, the classes that receive the meal were dismissing and the monitor was informed the site serves from 2:00-2:45 p.m. The Sponsor claimed 36 supplements.

Note: The meals were previously disallowed in Finding 14.

Mississippi Blvd At-Risk Afterschool Program

During our monitoring visit on November 29, 2018, at Mississippi Blvd At-Risk Afterschool Program, we attempted to observe a supplement meal service. The monitor arrived at 2:30 pm and the supplement meal service is approved to be served from 2:45-3:00 pm. However, the monitor stayed in the room at which the meal was served until 3:10 pm and no participants arrived. The site supervisor stated students arrive between 3:15-3:20 pm each day. The monitor waited in the parking lot until 3:20 pm and no participants arrived, but 80 supplements were claimed for that day.

Note: The meals were previously disallowed in Finding 18.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, "Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20...."

Title 7 of the Code of Federal Regulations, Section 226.17(b)(9) states, "Each child care center must maintain daily records of time of service meal counts by type (breakfast, lunch, supper, and snacks) served to enrolled children, and to adults performing labor necessary to the food service."

Recommendation

The Sponsor should ensure that meals are served during the approved feeding site time.

22. The Sponsor did not provide monitoring documentation for sponsored at-risk feeding sites

This is a Serious Deficiency:

Condition

During the review, we requested monitoring documentation for all monitoring completed within the past 12 months for the at-risk sites. The Sponsor stated she had completed monitoring, however, could not provide documentation of the visits.

This is a repeat finding from a previous report dated January 5, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d) (4) (iii) states,

Sponsoring organizations must review each facility three times each year, except as described in paragraph (d) (4) (IV) of this section. In addition: (A) At least two of the three reviews must be unannounced; (B) At least one unannounced review must include observation of a meal service; (C) At least one review must be made during each new facility's first four weeks of Program operations; and (D) Not more than six months may elapse between reviews.

Recommendation

The Sponsor should ensure the required monitoring is completed timely and that documentation is maintained.

23. The Sponsor's CACFP training documentation did not adhere to the USDA requirements

Condition

The Sponsor's CACFP training topics did not include meal counts, claims submission, review procedures, recordkeeping requirements, and reimbursement system, which are required topics. In addition, Reaching for the Stars, Reaching for the Stars 2, Making a Difference Tutoring, Whitney

Achievement School, Mississippi Blvd At-Risk Afterschool Program, Geeter Middle School, and Humes Middle School were not documented as having the listed site supervisors trained.

Criteria

Title 7 of the Code of Federal Regulations; Section 226.16 (d) (3) states,

Additional mandatory training sessions for key staff from all sponsored childcare and adult day care facilities not less frequently than annually. At a minimum, such training must include instruction, appropriate to the level of staff experience and duties, on the Program's meal patterns, meal counts, claims submission and review procedures, recordkeeping requirements, and reimbursement system. Attendance by key staff, as defined by the State agency, is mandatory,

Recommendation

The Sponsor should ensure that key staff from each sponsored facility receives training and the required topics are covered during each training session.

December 2018

At Risk

24. The Sponsor did not serve a whole grain-rich component once per day as required

Condition

Based on our review of the menu provided, the Sponsor did not document a whole grain component was served once per day as required on the following dates:

12/03/18, 12/04/18, 12/05/18, 12/06/18, 12/07/18, 12/10/18, 12/11/18, 12/12/18, 12/13/18, 12/14/18, 12/17/18, 12/18/18, 12/19/18, 12/20/18, 12/21/18.

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(a)(b) states, "At least one serving per day, across all eating occasions of bread, cereals, and grains, must be whole grain-rich. Whole grain-rich foods contain at least 50 percent whole grains and the remaining grains in the food are enriched and must meet the whole grain-rich criteria specified in FNS guidance."

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

25. The Sponsor did not have an independent Board of Directors

Condition

The Sponsor's Board of Directors consists of seven (7) members; however, two (2) of the members have a fiscal interest in the organization. The Executive Director/Sponsor is an active voting member and Board Member (MH) is a paid employee of the Sponsor and an active voting member.

Criteria

USDA – CACFP, Guidance for Management Plans and Budgets, Page 9, titled, Developing an Appropriate Board of Directors states " An acceptable Board consist of the majority of the members whose livelihood is independent from and who holds no personal fiscal interest in the institution's activities and who are not related to each other or to its personnel..."

Title 7 of the Code of Federal Regulations, Section 226.2 (b) (2) under definition for Independent governing board of directors, states "Independent governing board of directors means, in the case of a nonprofit organization or in the case of a for-profit institution required to have a board of directors, a governing board which meets regularly and has the authority to hire and fire the institution's executive director."

Recommendation

The Sponsor should maintain an acceptable independent governing board of directors in accordance with the CACFP program requirements.

26. The Sponsor's bylaws have not been updated to include the current operating procedures

Condition

The Sponsor's bylaws include statements that are inconsistent with how the Board of Directors operates. Per the Sponsor's bylaws section 4.5 Regular Meetings states, "regular meetings of the Board of Directors or any committee may be held without notice at the registered office of the corporation or at such place or places, either within or without the State of Washington..." According to the Sponsor on March 27, 2019, all board meetings are held in the State of Tennessee. In Addition, the Sponsor's bylaws section 4.1 Numbers of Powers states, "The management of all the affairs, property, and interest of the corporation shall be vested in the Board of Directors, consisting of one person who shall be elected for a term of one year." However, the Board of Director's roster consists of seven (7) members.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6 (C) (1) states,

Performance Standard 3 - Program accountability. The renewing institution must have internal controls and other management systems in effect to ensure fiscal accountability and to ensure that the Program operates in accordance with the requirements of this part. To demonstrate Program accountability, the renewing institution must document that it meets the following criteria :(1) Governing board of directors. Has adequate oversight of the Program by an independent governing board of directors...

USDA – CACFP, Guidance for Management Plans and Budgets, Page 8 section (B2), titled, New Institutions/Sponsoring Organizations states, "The Board of Directors is responsible for setting policy, fiscal guidance, and ongoing governance. It regularly reviews the organization's policies,

Programs, budgets and operations. Decisions are documented in board minutes, which are maintained and available for review.”

Recommendation

The Sponsor should ensure that the bylaws are updated and are consistent with the current operating procedures.

27. The Sponsor's Board of Directors did not have the authority to hire and fire the Executive Director

Condition

The Sponsor did not have policies or procedures in place that gives the Board of Directors authority to hire and fire the Executive Director. The Executive Director/Sponsor is an active voting member of the Board of Directors.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.2 (b) (2) under definition for Independent governing board of directors, states “Independent governing board of directors means, in the case of a nonprofit organization or in the case of a for-profit institution required to have a board of directors, a governing board which meets regularly and has the authority to hire and fire the institution's executive director.”

Recommendation

The Sponsor should implement a policy that gives the Board of Directors the authority to hire and fire the Executive Director in compliance with 7 CFR 226.2.

28. The Sponsor's Board of Directors is not receiving financial reports to review

Condition

The Sponsor's Board of Directors was not receiving financial reports to review in order to fulfill their duty of care obligation. The board minutes from June 2018 through December 2018 do not document that the Board of Directors is aware of the financial condition of the organization. The board minutes only mention standard operating announcements, there is no discussion in regards to the financial status of the organization or if a special meeting will be held to discuss the organization's financials.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6 (C) (1) states,

Performance Standard 3 - Program accountability. The renewing institution must have internal controls and other management systems in effect to ensure fiscal accountability and to ensure that the Program operates in accordance with the requirements of this part. To demonstrate Program accountability, the renewing institution must document that it meets the following criteria :(1) Governing board of

directors. Has adequate oversight of the Program by an independent governing board of directors...

Tennessee Code Annotated Section 48-58-301 titled General standards for directors states, in part, the following:

(a) A director shall discharge all duties as a director, including duties as a member of a committee: (1) In good faith; (2) With the care an ordinarily prudent person in a like position would exercise under similar circumstances; and (3) In a manner the director reasonably believes to be in the best interests of the corporation."

Paragraph (a) (2) is explained in WHAT EVERY BOARD MEMBER SHOULD KNOW: A Guidebook for Tennessee Nonprofits - 2016 Edition, published by the Tennessee Secretary of State. This publication states "The duty of care means that you must act reasonably, as a prudent person in similar circumstances would, that you are familiar with the nonprofit's activities and financial condition, and that you participate regularly in board meetings. It is the job of the governing board to oversee the work of the chief executive officer of the nonprofit and to make sure that the organization is faithfully carrying out its charitable purpose without extravagance or waste."

USDA – CACFP, Guidance for Management Plans and Budgets, Page 8 section (B2), titled, New Institutions/Sponsoring Organizations states, "The Board of Directors is responsible for setting policy, fiscal guidance, and ongoing governance. It regularly reviews the organization's policies, Programs, budgets and operations. Decisions are documented in board minutes which are maintained and available for review."

Recommendation

The Sponsor should establish and implement procedures to ensure that the Board is providing oversight and is fulfilling its duty of care obligation as a Non-Profit Board of Directors.

29. The Sponsor did not have supporting documentation for expenditures funded by the CACFP program

This is a Serious Deficiency:

Condition

The Sponsor has designated Independent Bank account as the CACFP program expense account. Based on the review of the bank records for the period of October 2018 through February 2019, the Sponsor was unable to provide supporting documentation such as invoices, receipts, timesheets, monitoring forms, proper explanations for cash and check payments made to the Sponsor, loans made to non-program accounts, transfers to non-program accounts and financial transactions. The following are transaction disbursements that appear questionable:

No.	Accounting Records	Sponsor Explanation	Unallowable Administrative Cost
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1.	The Sponsor's bank statement for October 2018 revealed check 1402; dated 10/22/18 totaling \$630.00 was written to Red Robin Academy (Day Care Center) and deposited to non-program Regions Bank Account.	Per the Sponsor, the expense is related to employee reimbursement for one (1) employee. The Sponsor did not provide invoices, receipts, timesheets, or any other supporting documentation to validate the total.	\$630.00
2.	The Sponsor's bank statement for November 2018 revealed a Fed Ex debit card purchase was made on 11/13/18 totaling \$31.74.	Per the Sponsor, the receipt was misplaced and Fed Ex stated they do not keep copies of their receipts.	\$31.74
3.	The Sponsor's bank statement for December 2018 revealed an Internet Transfer was made on 12/04/18 totaling \$748.00 to Red Robin Academy (Day Care Center) and deposited to non-program Independent Bank Account.	Per the Sponsor, the expense is related to payroll for two employee's (SC) \$432.50 and (KB) \$315.50. However, the timesheet provided for (SC) does not validate the \$432.50 total. The Sponsor did not provide a timesheet, or any other supporting documentation to validate the \$315.50 total for employee (KB).	\$748.00
4.	The Sponsor's bank statement for December 2018 revealed check 1427; dated 12/04/18 totaling \$4,603.83 was written to Red Robin Academy (Day Care Center) and deposited to non-program Regions Bank Account.	Per the Sponsor, the expense is related to a loan to Red Robin Academy. The Sponsor did not provide invoices, receipts, timesheets, approved loan agreement, or any other supporting documentation to validate the total.	\$4,603.83
5.	The Sponsor's bank statement for December 2018 revealed check 1437; dated 12/19/18 totaling \$4,000.00 was written to Red Robin Academy (Day Care Center) and deposited to non-program Regions Bank Account.	Per the Sponsor, the expense is related to a loan to Red Robin Academy. The Sponsor did not provide invoices, receipts, approved loan agreement, or any other supporting documentation to validate the total.	\$4,000.00
6.	The Sponsor's bank statement for December 2018 revealed check 1434; dated 12/20/18 totaling \$500.00 was written to an employee (GC).	Per the Sponsor, the expense is related to payroll for one (1) employee for monitoring. However, the supporting documentation provided does not validate the total. The Sponsor did not provide a monitoring form, the Sponsor stated a former employee filed the forms and the location is unknown.	\$500.00
7.	The Sponsor's bank statement for December 2018 revealed check 1442; dated 12/20/18 totaling \$5,538.82 was written to the Sponsor (RM).	Per the Sponsor, the expense is related to administration and operating expenses provided by the Sponsor in excess of her regular salary. The Sponsor did not provide invoices, receipts, timesheets, or any other supporting documentation to validate the total.	\$5,538.82
8.	The Sponsor's bank statement for January 2019 revealed a cash debit	The Sponsor did not provide an explanation, other than the money will	\$4,000.00

	was made on 01/02/19; totaling \$4,000.00 by the Sponsor.	be credited back to the account. Even though the description written for the withdrawal stated it is for at-risk food expenses. The Sponsor did not provide invoices, receipts, timesheets, or any other supporting documentation to validate the total.	
9.	The Sponsor's bank statement for January 2019 revealed check 1446; dated 01/14/19 totaling \$2,000.00 was written to Red Robin Academy (Day Care Center) and deposited to non-program Regions Bank Account.	Per the Sponsor, the expense is related to a loan to Red Robin Academy. The Sponsor did not provide invoices, receipts, timesheets, approved loan agreement, or any other supporting documentation to validate the total.	\$2,000.00
10.	The Sponsor's bank statement for January 2019 revealed check 1456; dated 01/18/19 totaling \$2,084.00 was written to an employee (MH).	Per the Sponsor, the expense is related to payroll for one (1) employee. The timesheets presented as support was not signed by the employee or supervisor and did not validate the total. In addition, after further inquiry with the Sponsor, there were no timesheets for the employee. The Sponsor completed the timesheets after we requested supporting documentation.	\$2,084.00
		Total Unallowable Cost	<u>\$24,136.39</u>

Criteria

Title 7 of the Code of Federal Regulations, Section 226.15 (e) (6) and (e) (13) states,

Recordkeeping. Each institution shall establish procedures to collect and maintain all program records required under this part, as well as any records required by the State agency... 6) Copies of invoices, receipts, or other records required by the State agency financial management instruction to document: (I) Administrative costs claimed by the institution; (II) Operating costs claimed by the institution except sponsoring organizations of day care homes; and (III) Income to the Program... (13) Documentation of nonprofit food service to ensure that all Program reimbursement funds are used: (I) Solely for the conduct of the food service operation; or (II) to improve such food service operations, principally for the benefit of the enrolled participants.

FNS Instruction 796-2, Rev. 4, Page 15, Section VIII.A, titled, Cost Principles states,

Institutions are responsible for accounting for costs correctly and for maintaining records and sufficient supporting documentation to demonstrate that costs claimed have been incurred, are allocable to the Program, and comply with State agency financial management requirements, this Instruction, and applicable Program regulations and policies. Costs that are not properly documented and recorded pursuant to U.S. GAAP, State agency financial management requirements, 7 CFR

Part 226 and other applicable regulations, 2 CFR Part 225 or 2 CFR Part 230, as applicable, and this Instruction are unallowable.

CACFP/SFSP Executed Agreement between State and Sponsor Section A.15. titled Responsibilities states" Maintain complete and accurate records, including those to support each monthly claim for reimbursement, for the past five (5) years plus the current year, or until resolution of any outstanding reviews or audits;"

Recommendation

The Sponsor should ensure that sufficient supporting documentation is maintained to demonstrate that costs were incurred and allocable to the CACFP program.

The Sponsor should transfer non-CACFP funds in the amount of \$24,136.39 into the CACFP account to cover the unallowable cost.

30. Prior approval was not obtained for administrative cost funded by the CACFP program

This is a Serious Deficiency:

Condition

The Sponsor has designated Independent Bank account as the CACFP program expense account. Based on the review of the Sponsor's bank records for the period of October 2018 through February 2019; the Sponsor allocated the full cost of their administrative expenses for lease payments, transmission repair services, and accounting services to the CACFP program without prior approval. The following are transaction disbursements that are not an approved budget line item amount:

No.	Accounting Records	Sponsor Explanation	Unallowable Administrative Cost
1.	The Sponsor's bank statement for November 2018 revealed check 1415; dated 11/15/18; totaling \$3,400.00 was written to Greenwood Church for a commercial lease payment. The commercial lease agreement expired on August 1, 2018.	Per the Sponsor, the rent was paid for 10 months at \$340.00 per month in one lump sum payment for the kitchen, pantry, and fellowship hall. The Sponsor did not obtain prior approval or submit an amendment to include the cost in their budget. In addition, the total cost was allocated to the CACFP program	\$3,400.00
2.	The Sponsor's bank statement for December 2018 revealed a debit card purchase was made on 12/17/18 totaling \$2,367.17 for USA Tri State Cars.	Per the Sponsor, transmission repair was needed for a 2007 Chevy bus owned by Red Robin Academy (Day Care Center). The bus is used to make food deliveries, purchase food, and transport the daycare children. The Sponsor did not obtain prior approval or submit an amendment to include the cost in their budget. In addition, the total cost was allocated to the CACFP program	\$2,367.17

3.	The Sponsor's bank statement for December 2018 revealed check 1443; dated 12/21/18 totaling \$847.00 was written to Courtney Vinson for accounting services.	Per the Sponsor, Mr. Vinson is assisting Red Robin Academy (Day Care Center) with Analysis of Banking Transactions, Day Care Financial Accounting and Reporting, Corporate Tax Compliance and Reporting, and Individual Tax Compliance and Reporting. The Sponsor did not obtain prior approval or submit an amendment to include the cost in their budget. In addition, the total cost was allocated to the CACFP program	\$847.00
		Total Unallowable Cost	<u>\$6,614.17</u>

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16 (b) (1) states "...A sponsoring organization of centers must include in the administrative budget all administrative costs, whether incurred by the sponsoring organization or its sponsored centers..."

USDA – CACFP, Guidance for Management Plans and Budgets, Section A (1) Prior Approval states " All costs require prior approval before they can be incurred – that is, obtaining the State agency's or FNS' written permission ahead of the expenditure is required. This approval generally occurs during the State agency's annual budget-approval process or when the institution has submitted an amendment to the budget."

USDA – CACFP, Guidance for Management Plans and Budgets, Section A (5) Unallowable Costs states, "An unallowable cost is a cost that may not be charged to the CACFP or claimed for reimbursement [FNS Instruction 796-2, Rev. 4 (Section VII A 4)]. The following are examples of unallowable cost...Costs that are not approved in the CACFP budget or a budget amendment; Costs that are not properly allocated between CACFP and other non-CACFP Programs ..."

USDA – CACFP, Guidance for Management Plans and Budgets, Section F. Revising, and Amending Budgets, states

At any point, after the budget is approved, the organization may submit revisions or amendments to the budget for State agency approval. The State agency should follow its own procedures for approving or denying amendment requests. An organization is prohibited from spending CACFP funds in accordance with the amended budget until the amendments have been reviewed and approved by the State agency...The following are examples that require the submission of a revised budget: Changes to salaries and/or benefits, equipment, travel, consultant and/or contract services; Line-item increases or decreases in dollar amount; When participation increases or decreases (based on the State agency's established threshold); When the number of facilities (homes or centers) decreases or increases (based the State agency's established threshold); and, When an institution changes from self-prep to vended meal service (I.e., a center that used to prepare its own meals now purchases the meals from a food vendor).

Recommendation

The Sponsor should obtain prior written approval from the State for all cost not approved in the CACFP budget.

The Sponsor should transfer non-CACFP funds in the amount of \$6,614.17 into the CACFP account to cover the unallowable cost.

31. The Sponsor used CACFP program funds to pay back an unsolicited gift received from an unaffiliated center provider

This is a Serious Deficiency:

Condition

The Sponsor's bank statement for December 2018 shows cash withdrawal totaling \$1,000.00 was used for a money order written to one of the Sponsor's unaffiliated center providers. Per the Sponsor on March 28, 2019, a \$1,000.00 deposit was made into the food account to purchase the money order in order to show a paper trail for the unsolicited \$1,000.00 birthday gift; the gift was left for the Sponsor while she was out of the office.

During the review of the bank statements for the period of October 2018 through February 2019, we were unable to identify that the \$1,000.00 was deposited into the food account. In addition, the Sponsor was unable to provide a copy of the deposit confirmation slip from the bank. On April 9, 2019, when we returned to continue our onsite review the Sponsor presented a white envelope with cash stating it included the \$1,000.00 and the money was found on her desk. On April 10, 2019, the Sponsor provided a deposit confirmation slip showing the \$1,000.00 was deposited into the food account.

Criteria

FNS Instruction 796-2, Rev. 4, Page 11 A (4), titled, Unallowable Cost states, "Costs may be expressly unallowable, directly associated with expressly unallowable costs, or maybe unallowable through the actions or inactions of the institution. No portion of an unallowable cost may be charged to the Program..."

USDA – CACFP, Guidance for Management Plans and Budgets, Section A (5) Unallowable Costs states, "An unallowable cost is a cost that may not be charged to the CACFP or claimed for reimbursement [FNS Instruction 796-2, Rev. 4 (Section VII A 4)]. The following are examples of unallowable costs...Costs that are not approved in the CACFP budget or a budget amendment; Costs that are not properly allocated between CACFP and other non-CACFP Programs..."

Recommendation

The Sponsor should ensure that CACFP program funds are not being used to pay back unsolicited gifts.

32. The Sponsor is not accurately accounting for food cost due to invoices not being paid in full

Condition

The Sponsor's bank statement for November 2018 revealed check 1412 totaling \$2,000.00 (Posted 11/21/18) and check 1420 totaling \$1,550.00 (Posted 11/21/18) were written to US Foods. A request for the supporting documents to validate the expense total was made to the Sponsor on March 28, 2019. The Sponsor provided four (4) US Food invoices for the month of November 2018 totaling \$6,899.99. Per the Sponsor, the US Food invoices are not paid in full to prevent cash flow from being overextended and to keep their account active. We were unable to determine if the four (4) invoices presented are related to the November 2018 check totals due to the invoices not being paid at actual cost. The following are US Food invoices presented to validate the total for checks written:

November 2018, US Food Invoices		
Invoice Date	Invoice Number	Invoice Total
11/01/2018	4710233	\$2,158.66
11/15/2018	1882336	\$1,290.02
11/15/2018	1882337	\$1,773.54
11/16/2018	4910003	\$1,677.77
	Total	<u>\$6,899.99</u>

Criteria

FNS Instruction 796-2, Rev. 4, Page 15, VIII A, titled, Cost Principles states " Institutions are responsible for accounting for costs correctly and for maintaining records and sufficient supporting documentation to demonstrate that costs claimed have been incurred, are allocable to the Program, and comply with State agency financial management requirements, this Instruction, and applicable Program regulations and policies. Costs that are not properly documented and recorded pursuant to U.S. GAAP, State agency financial management requirements, 7 CFR Part 226 and other applicable regulations, 2 CFR Part 225 or 2 CFR Part 230, as applicable, and this Instruction are unallowable."

Recommendation

The Sponsor should ensure that sufficient supporting documentation is maintained to demonstrate that costs were incurred and allocable to the CACFP program.

33. The Sponsor does not have an adequate financial management system to ensure program accountability

This is a Serious Deficiency:

Condition

The Sponsor utilizes three (3) separate bank accounts in which CACFP program-related income and expense transactions are recorded.

1. Regions Bank operating account 954 is used to receive CACFP related reimbursements, non-program deposits, pay CACFP expenses, and non-program expenses.

2. Independent Bank miscellaneous account 651 is used to receive non-program deposits; pay CACFP related expenses and non-program expenses.
3. Independent CACFP account 931 is used for CACFP related expenses only.

However, the Sponsor does not maintain adequate accounting records to demonstrate CACFP related income and expenses are being tracked separately from other funds. There is no accounting system being utilized to record revenue and expense transactions.

In addition, the CACFP related reimbursements are not being transferred from the Regions operating account 954 to Independent bank CACFP account 931 in full and bank reconciliations are not being performed. Therefore by not tracking CACFP related revenue and expense transactions separately in the bank statements we were unable to determine if excess funds have been generated and if expenses recorded in the non-program accounts 954 and 651 are related to the CACFP program. The following are CACFP reimbursements deposited into account 954 and transferred to account 931:

Reimbursement Month	Total Reimbursement Received Per Account 954	Total Deposit made after Reimbursement Received to Account 931	Difference
October 2018	\$60,334.94	\$28,591.00	\$31,743.94
November 2018	\$41,643.46	\$54,479.64	(\$12,836.18)
December 2018	\$25,934.41	\$20,046.83	\$5,887.58
January 2019	\$0.00	\$0.00	\$0.00
February 2019	\$0.00	\$0.00	\$0.00
Total	\$127,912.81	\$103,117.47	<u>\$24,795.34</u>

CACFP funds may be comingled with other funds in one single bank account or they may be kept separate from other funds in a segregated bank account. However, if funds are co-mingled, the institution and State agency must be able to track CACFP related income and expenses separately from other funds.

Criteria

FNS Instruction 796-2, Rev. 4, Page 94 Item 3 titled Financial states, "Institutions must record the receipt and expenditure of all Program funds, Program income, and other income in accordance with U.S. GAAP, this Instruction, Department regulations and the State agency financial management system. Any Program expenses paid for in cash should be of a nominal amount and clearly documented."

Title 7 of the Code of Federal Regulations, Section 226.6 states,

Performance Standard 3 - Program accountability. The renewing institution must have internal controls and other management systems in effect to ensure fiscal accountability and to ensure that the Program operates in accordance with the requirements of this part. To demonstrate Program accountability, the renewing institution must document that it meets the following criteria:

- (1) Governing board of directors. Has adequate oversight of the Program by an independent governing board of directors as defined at § 226.2
- (2) Fiscal accountability. Has a financial system with management controls specified in writing.

For sponsoring organizations, these written operational policies must assure: (i) Fiscal integrity and accountability for all funds and property received, held, and disbursed; (ii) The integrity and accountability of all expenses incurred; (iii) That claims are processed accurately and in a timely manner; (iv) That funds and property are properly safeguarded and used, and expenses incurred, for authorized Program purposes; and (v) That a system of safeguards and controls is in place to prevent and detect improper financial activities by employees; (3) Recordkeeping. Maintains appropriate records to document compliance with Program requirements, including budgets, accounting records, approved budget amendments, and, if a sponsoring organization, management plans and appropriate records on facility operations;

Recommendation

The Sponsor should establish an accounting system that allows adequate tracking of their CACFP related income and expenses.

34. The Sponsor is non-compliant with their approved Management Plan and Viability, Capability and Accountability checklist submitted to the State

This is a Serious Deficiency:

Condition

Based on our inquiry with the Sponsor on March 26, 2019, they have not established written operational policies and procedures. According to the Sponsor's Management Plan approved by the State on September 28, 2018, the Sponsor indicated in section B. Fiscal Accountability, they do have a financial system with management controls specified in writing and written operational policies that pertain to the following:

- Fiscal Integrity and accountability for all funds and property received, held and disbursed
- The Integrity and accountability for all expenses incurred
- The claims will be processed accurately and in a timely manner
- That all funds and property will be properly safeguarded and used, and expenses incurred, for authorized CACFP purposes
- That a system of safeguard and controls in place to prevent and detect improper financial activities by employees

In addition, the VCA checklist submitted and approved by the State on September 28, 2019, the Sponsor stated in Section III (12) Performance Standard 1: Financial Viability and Financial Management "The Sponsor and/or administrator will maintain records daily to ensure all funds or donations received to operate the CACFP were credited to the nonprofit food service account. The Sponsor and administrator were trained accordingly by the TNDHS CACFP trainers to further ensure compliance. The administrator will utilize a personalized documentation and accounting system to ensure CACFP funds are credited to the non-profit food service account. A review of the aforementioned details will take place at the end of each week by the administrator and a second review will be performed by the program sponsor."

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6 (D) states "Management Plan. Sponsoring organizations must submit a complete management plan that includes: (A) Detailed information on the organization's management and administrative structure;"

USDA – CACFP, Guidance for Management Plans and Budgets, Page 18, titled Monitoring the Management Plan states,

The State agency will use a sponsoring organization's management plan throughout the year as a living document that can be referred to for information about the sponsoring organization's ongoing activity, and certainly during a review to ensure the institution is operating according to its plan. Administrative functions outlined in the management will be evaluated as part of a Program review to determine compliance with requirements outlined in the Monitoring Handbook for State Agencies CACFP Handbook. Rereading the management plan prior to the review is critical for informing the State agency monitors' of what procedures they should find at the sponsorship. When the monitor knows what to expect, they will more easily recognize variations in operation outside what the sponsoring organization stated in its management plan and what the State agency had approved.

Recommendation

The Sponsor should ensure that they are compliant with their own management plan and Viability, Capability and Accountability checklist submitted to the State.

35. The Sponsor did not have written compensation policy for every element of compensation charged to the CACFP program

Condition

Based on our inquiry with the Sponsor on April 9, 2019, we were informed there are no written compensation policies and procedures to include:

1. Payment schedule for regular compensation
2. Advancement of pay to employees
3. Timesheet completion, submission and approval process
4. Payroll deductions; Federal, State, and Local Employment Tax and Social Security
5. Employment classifications for 1099 employees

In addition, the Sponsor's VCA checklist submitted and signed on 7/18/18, Section IV (23) Performance Standard 2: Administrative Capability, the Sponsor marked an X in the box indicating that the organization's compensation policy included the following:

- Salaries and wages; a policy is in place that identifies rates of pay, hours of work (including breaks and meal periods) a policy and payment schedule for regular compensation
- Taxes; Federal, State, and Local Employment Tax and Social Security
- Incentive Payments

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6 (B) (3) states, "Performance Standard 2-Administrative capability .The renewing institution must be administratively capable. Appropriate and effective management practices must be in effect to ensure that the Program operates in accordance with this part. To demonstrate administrative capability, the renewing institution must document that it meets the following criteria...has Program policies and procedures in writing that assign Program responsibilities and duties..."

FNS 796.2 Revision 4, Section VIII (1) (23) (c) (1) titled Documentation Requirements states,

Institutions must establish and maintain a written compensation policy for every element of compensation charged to the Program. At a minimum, the written compensation policy must apply to any individual or group of individuals employed by the institution and identify: (a) Rates of pay; (b) Hours of work, including breaks and meal periods; and (c) The institution's policy and payment schedule for regular compensation, overtime, compensatory time, holiday pay, benefits, awards, severance pay and payroll tax withholding. The timing and frequency of the institution's payments to its employees will follow a routine schedule as directed by its human resource policy. For example, it may compensate employees weekly, bi-weekly, or monthly...

Recommendation

The Sponsor should establish and implement compensation guidelines to comply with state and federal regulations.

36. The Sponsor's time and attendance reports were either missing or contained insufficient documentation for November 2018 labor cost

Condition

The Sponsor is utilizing three (3) separate bank accounts (i.e. 931, 954, and 651) in which CACFP program-related payroll checks are written. Based on our review of the payroll records provided for nine (9) out of twelve (12) employees; we noted the following:

1. Payroll checks were written to four (4) employees who did not complete a timesheet.
2. The Sponsor completed timesheets after we requested supporting documentation to validate the total for three (3) employees.
3. Three (3) employees did not sign their own timesheets.
4. The supervisor for seven (7) employees did not approve and sign timesheets.
5. Bank statement revealed check 1416 written on November 20, 2018, totaling \$1,500.00 included an advance salary payment of \$500.00 for the month of December 2018 for one (1) employee. In addition, the employee did not complete a timesheet for November 2018.
6. Bank statements revealed payroll checks written did not follow a compensation schedule. The date ranges on the timesheets differed for each employee; this made it difficult to determine if the timesheets submitted actually coincide with the payroll checks written.

7. Hours worked and rate of pay did not agree with payroll checks written for eight (8) employees.
8. The Executive Director's timesheets and time distribution report do not include allocation of time spent working on non-program activities; this makes it difficult to determine the Executive Director's salary and if the work performed for program activities is charged to the program accurately. The Executive Director stated, "65% of her time is spent working on the program".
9. The Executive Director's timesheets do not coincide with her November 2018 time distribution report and payroll checks written. Timesheets show four (4) hours reported daily with a date range of October 29, 2018, through November 23, 2018. The time distribution report shows (4.5) hours daily with a date range of November 1, 2018, through November 30, 2018. Per the bank statements payroll checks were written on November 9, 2018 (I.e. account 954) and November 20, 2018 (i.e. account 931).
10. The CACFP personnel list received from the Executive Director on March 29, 2019, includes a total of each check written to the employee, their rate of pay, and the allocation of time spent working on the program. However, the rates of pay and allocation of time spent working in the CACFP program do not agree with the amounts paid to the employees.

Criteria

FNS 796.2 Revision 4, Section VIII (I) (23) (c) (2), titled Documentation Requirements states,

Time and attendance reports for all labor costs (salaries, wages, and benefits) charged to the Program for hourly or salaried employees for part-time, full-time, or piecework. These reports must identify the total time actually worked by the employee, not just the time spent on Program activities. (a) At a minimum, these reports must include: (i) Start time; (ii) End time; and (iii) Absences. (b) The report must be prepared timely and coincide with the employee's pay period. (I) For employees with fixed start and end times, the time and attendance report must be prepared daily for all periods of absences beyond normal meal and break periods. (ii) For employees with variable start and end times, the time and attendance report must be prepared daily.

FNS 796.2 Revision 4, Section VIII (I) (23) (c) (3), titled Documentation Requirements states,

Time distribution reports. To establish the portion of costs that may be claimed for reimbursement or charged to the institution's nonprofit food service account as Program labor, a daily log, or other time distribution method must be used. (a) These reports must be completed by all employees, both full-time and part-time, and must account for the total activity for which each employee is compensated. (b) The portion of the labor costs charged to the institution's nonprofit food service account must be allocated based on the hours worked for Program and non-Program activities and within the Program for administrative and operating cost labor. (c) A separate report for each employee is required. (d) The reports must reflect an after-the-fact determination of the actual activity of each employee. (e) Budget estimates and time studies of any kind are not acceptable documentation...

FNS 796.2 Revision 4, Section VIII (I) (23) (c) (4), titled Documentation Requirements states, "In all cases, time and attendance and time distribution reports must be completed by the employee and signed and certified as true and correct by the employee and a responsible supervisory official having

firsthand knowledge of the activities performed by the employee during the period covered by the reports.”

Recommendation

The Sponsor should ensure that time and attendance reports, and time distribution reports for all salaried and hourly employees are maintained and account for all activity for which each employee is compensated. In addition, the Sponsor should ensure time, attendance, and time distribution reports are signed by the employee and a responsible supervisory official.

37. The Sponsor paid labor cost to personnel who were not approved in the budget

Condition

During our review of the Sponsor's budget and labor cost expensed to the program in November 2018, we noted that four (4) out of the nine (9) employee's reviewed received salary payments for November 2018 were not included in the budget and/or management plan for the fiscal year 2018 - 2019.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6 (B) (1) (2) states,” Performance Standard 2- Administrative capability. The renewing institution must be administratively capable. Appropriate and effective management practices must be in effect to ensure that the Program operates in accordance with this part. To demonstrate administrative capability, the renewing institution must document that it meets the following criteria...Has an adequate number and type of qualified staff to ensure the operation of the Program...”

USDA – CACFP, Guidance for Management Plans and Budgets, Section F. Revising, and Amending Budgets, states

At any point, after the budget is approved, the organization may submit revisions or amendments to the budget for State agency approval. The State agency should follow its own procedures for approving or denying amendment requests. An organization is prohibited from spending CACFP funds in accordance with the amended budget until the amendments have been reviewed and approved by the State agency...The following are examples that require the submission of a revised budget: Changes to salaries and/or benefits, equipment, travel, consultant and/or contract services; Line-item increases or decreases in dollar amount; When participation increases or decreases (based on the State agency’s established threshold); When the number of facilities (homes or centers) decreases or increases (based the State agency’s established threshold); and, When an institution changes from self-prep to vended meal service (I.e., a center that used to prepare its own meals now purchases the meals from a food vendor).

Recommendation

The Sponsor should ensure that labor cost is paid for authorized personnel who are approved in the budget and application.

38. Payroll taxes are not being withheld and submitted to the IRS for employees whose salary is being charged to the CACFP program

Condition

Based on our review of the Sponsor's payroll records, we noted payroll taxes were not being withheld from seven (7) of twelve (12) employees, including the Executive Director, whose salary is being charged to the CACFP program. Per the Sponsor on April 9, 2019, food program staff is classified as independent contractors and will be issued 1099 misc. forms. However, the Sponsor's records indicate that checks were written to food program staff in which taxes is being withheld, the treatment of withholding payroll taxes for some of the food program staff is inconsistent. In addition, contracting out management and monitoring services to operate the CACFP program is not allowed.

Criteria

Per the Sponsor's CACFP management plan submitted and approved by the state on 09/28/2019, Section II (A) (2) Capability - Administration states, "... An Institution may not contract out for the management or monitoring of the CACFP."

Title 7 of the Code of Federal Regulations, Section 226.6 (B) (1) (2) states, "Performance Standard 2-Administrative capability. The renewing institution must be administratively capable. Appropriate and effective management practices must be in effect to ensure that the Program operates in accordance with this part. To demonstrate administrative capability, the renewing institution must document that it meets the following criteria...Has an adequate number and type of qualified staff to ensure the operation of the Program..."

Department of the Treasury IRS Publication 1779 (Rev. 3-2012) Catalog Number 16134L titled Independent Contractor or Employee states, "When You Are an Employee...Your employer must withhold income tax and your portion of social security and Medicare taxes. Also, your employer is responsible for paying social security, Medicare, and unemployment (FUTA) taxes on your wages. Your employer must give you a Form W-2, Wage, and Tax Statement, showing the amount of taxes withheld from your pay."

Recommendation

The Sponsor should ensure that all employees whose salary is charged to the CACFP program are classified as employees and payroll taxes are withheld in accordance with the state and federal regulations.

Note:

- Our observation of the lunch meal service on November 27, 2018, at RRA U of M Barbara K. Lipman SCS Pre K, revealed no significant deficiencies although the site was not claimed by the Sponsor.
- Our observation of the supplement meal service on December 18, 2018, at Reaching for the Stars revealed no significant deficiencies.

Technical Assistance Provided

We provided technical assistance regarding new meal pattern requirements, recordkeeping requirements, infant participant documentation, applications, enrollment documentation, and pre-k student documentation.

Unallowable Administrative Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in unallowable administrative cost of \$30,750.56. The Sponsor should transfer non-CACFP funds in the amount of \$30,750.56 into the CACFP account to cover the unallowable cost.

Disallowed Meal Cost

October 2018

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a disallowed meals cost of \$188.37 for the at-risk center.

November 2018

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a disallowed meals cost of \$621.84 for the childcare center and \$14,014.36 for the at-risk sites.

The total disallowed meals cost is \$14,824.57.

The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the appeal must be in writing and must be received by our Department no later than fifteen (15) calendar days from your receipt of this letter. 7 C.F.R. § 226.6(k). The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of overpayment, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

In accordance with the CACFP regulations at 7 C.F.R. § 226.14(a), in part, the State agency must assess interest 30 days from the initial request for repayment. For information about applied interest rates please visit the following website:

http://www.fiscal.treasury.gov/fsreports/rpt/cvfr/historical_rates.htm

SUMMARY

The Department has determined that Red Robins Academy of Learning, Inc. is seriously deficient in its operation of the CACFP and that Trina Owens, Board Chairman and Robin Mayweather, Executive Director is responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Red Robins Academy of Learning, Inc.'s CACFP agreement, or propose to Red Robins Academy of Learning, Inc. and the responsible individuals, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

Red Robins Academy of Learning, Inc. may continue to participate in the CACFP during the corrective action period. The Department will pay any valid claims for reimbursement submitted by Red Robins Academy of Learning, Inc. for the corrective action period. As always, you must submit claims within sixty (60) calendar days of the last day of the month covered by the claim. The Department will deny any portion of a claim we determine is invalid. If the Department denies payment of any portion of a claim submitted for the corrective action period, that action would be appealable.

To provide for the full and permanent correction of the serious deficiencies and findings, please complete the following actions within thirty (30) days of your receipt of this notice:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for October 2018 and November 2018, which contains the verified claim data from the enclosed exhibits. **Please note that, if the claim is revised, TIPS will automatically deduct the overpayment from your next CACFP claim for reimbursement. OR**
- If you are no longer participating in the CACFP program, remit a check payable to the **Tennessee Department of Human Services** in the amount noted in the report for recovery of the amounts disallowed in this report. **Please return the attached billing notice with your check;** and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Institution's CACFP Provider Agreement and to disqualify you and the Institution from future CACFP participation by issuing a Notice of Proposed Termination and Disqualification.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or sean.baker@tn.gov.

Sincerely,



Allette Vayda
Director of Operations- Food Programs

Exhibit/Exhibits

cc: Robin Mayweather, Executive Director, Red Robins Academy of Learning, Inc.
Sam O. Alzoubi, Director of Audit Services
Sean Baker, Audit Director 2
Constance Moore, Program Specialist, Child, and Adult Care Food Program
Marty Widner, Program Specialist, Child, and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Sponsor of At-Risk Afterschool Meals Program Data

Sponsor: Red Robins Academy of Learning, Inc.

Review Month/Year: October 2018

Total Reimbursement: \$49,068.21

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	NA	NA
Number of Sites	NA	NA
Total Attendance	NA	NA
Number of Supplements Served	13,251	13,044
Number of Suppers Served	10,440	10,440

Exhibit B

At-Risk Afterschool Site Data

Site: Evans Elementary

Month: October 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	NA	NA
Total Attendance	NA	NA
Number of Supplements Served	207	0

EXHIBIT C

Sponsor of Childcare Center Meals Program Data

Name of Agency: Red Robins Academy of Learning, Inc.

Review Month/Year: November 2018

Total Meal Reimbursement Received: \$7,696.14

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	19	20
Total Attendance	1,444	1,738
Number of Breakfasts Served	1,269	1,586
Number of Lunches Served	1,323	1,268
Number of Supplements Served	1,444	1,527
Number of Participants in Free Category	69	84
Number of Participants in Reduced-Price Category	1	2
Number of Participants in Paid Category	6	24
Total Number of Participants	76	110

Exhibit D

Sponsor of At-Risk Afterschool Meals Program Data

Sponsor: Red Robins Academy of Learning, Inc.

Review Month/Year: November 2018

Total Reimbursement: \$33,947.31

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Number of Sites	13	13
Total Attendance	10,705	10,772
Number of Supplements Served	10,390	7,140
Number of Suppers Served	6,909	3,790

Exhibit E

At-Risk Afterschool Site Data

Site: Freedom Prep

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	290	290
Number of Supplements Served	290	290

Exhibit F

At-Risk Afterschool Site Data

Site: Geeter Middle School

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	17
Total Attendance	1,332	1,340
Number of Supplements Served	1,207	1,143
Number of Suppers Served	1,332	1,094

Exhibit G

At-Risk Afterschool Site Data

Site: Humes Middle School

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	17
Total Attendance	996	996
Number of Supplements Served	996	941

Exhibit H

At-Risk Afterschool Site Data

Site: Making a Difference Tutoring

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Total Attendance	1,982	2,055
Number of Supplements Served	1,792	0
Number of Suppers Served	1,982	0

Exhibit I

At-Risk Afterschool Site Data

Site: Memphis Scholars Caldwell-Guthrie

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Total Attendance	579	579
Number of Supplements Served	579	579

Exhibit J

At-Risk Afterschool Site Data

Site: Memphis Scholars Florida-Kansas

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	19	18
Total Attendance	294	294
Number of Supplements Served	294	294

Exhibit K

At-Risk Afterschool Site Data

Site: Mississippi Blvd At-Risk

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	17
Total Attendance	1,295	1,320
Number of Supplements Served	1,295	1,212
Number of Suppers Served	1,295	1,132

Exhibit L

At-Risk Afterschool Site Data

Site: Reaching for the Stars

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	872	872
Number of Supplements Served	872	872
Number of Suppers Served	872	872

Exhibit M

At-Risk Afterschool Site Data

Site: Reaching for the Stars 2

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	789	736
Number of Supplements Served	789	736
Number of Suppers Served	789	692

Exhibit N

At-Risk Afterschool Site Data

Site: Vision Prep

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	16	16
Total Attendance	563	563
Number of Supplements Served	563	0

Exhibit O

At-Risk Afterschool Site Data

Site: White Station HS Athletes & Band

Month: November 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	7	7
Total Attendance	640	654
Number of Supplements Served	640	0
Number of Suppers Served	639	0

Exhibit P**At-Risk Afterschool Site Data****Site: Whitney Achievement School****Month: November 2018**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Total Attendance	499	499
Number of Supplements Served	499	499

Exhibit Q**At-Risk Afterschool Site Data****Site: Westside Middle School****Month: November 2018**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	15
Total Attendance	574	574
Number of Supplements Served	574	574

Exhibit R

Sponsor of At-Risk Afterschool Meals Program Data

Sponsor: Red Robins Academy of Learning, Inc.

Review Month/Year: December 2018

Total Reimbursement: \$18,804.15

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	NA	NA
Number of Sites	NA	NA
Total Attendance	6,524	6,524
Number of Supplements Served	6,480	6,480
Number of Suppers Served	3,641	3,641

Exhibit S

At-Risk Afterschool Site Data

Site: Reaching for the Stars

Month: December 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	15
Total Attendance	647	647
Number of Supplements Served	629	629
Number of Suppers Served	647	647



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

July 1, 2019

Trina Owens, Board Chairman
Red Robins Academy of Learning, Inc.
3311 Kimball Avenue
Memphis, Tennessee 38111-3846

Note: If you are no longer participating in the CACFP, remit a check payable to the Tennessee Department of Human Services in the amounts disallowed in this report to the address below. Please return the attached billing notice with your check.

If you continue to participate in the CACFP, log into the Tennessee Information Payment System (TIPS) and revise the claims submitted for October 2018 and November 2018 which contain the verified claim data from the enclosed exhibits.

Institution Name:	Red Robins Academy of Learning, Inc.
Institution Address:	3311 Kimball Avenue Memphis, Tennessee 38111-3846
Agreement Numbers:	00-122
Amount Due:	\$14,824.57
Due Date:	August 2, 2019

Please remit a check or money order payable to the **Tennessee Department of Human Services** in the amount noted above by the due date to:

**Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Tennessee Department of Human Services**

Please note that the disallowed meals cost/overpayment of the CACFP is subject to an interest charge. The interest charge will be waived if the payment is received by the due date. If payment is not received by the end of the 5th day of the due date, an interest charge may be added to the original amount due and will be billed to your entity.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention

APPEAL PROCEDURES FOR CHILD AND ADULT CARE INSTITUTIONS AND SPONSORING AGENCIES

Appeal Procedures

1. Pursuant to 7 CFR §226.6(k)(4), the TN Department of Human Services (TDHS) must provide administrative review procedures to institutions and responsible principals and responsible individuals as follows:

- (a) Annually to all institutions;
- (b) To an institution and to each responsible principal and responsible individual when the State agency takes any action subject to an administrative review as described in 7 CFR §226.6(k)(2); and
- (c) Any other time upon request.

2. Pursuant to 7 CFR 226.6(k)(3) and (k)(9), some administrative actions are not subject to administrative review. Those actions are listed in paragraph 2.(a). Other administrative actions may be administratively appealed. Those actions are listed in paragraph 2.(b) and (c). All institutions and sponsoring agencies may appeal any adverse administrative action listed in paragraph 2.(b) which are taken by the TDHS by requesting a fair hearing to appear in person to refute the action, or by requesting a review of written information in lieu of a fair hearing.

(a) Pursuant to 7 CFR Part 226.6 (k)(3) TDHS is prohibited from offering administrative reviews of the following actions:

- (i) FNS decisions on claim deadline exceptions and requests for upward adjustments to a claim.
- (ii) Determination of serious deficiency.
- (iii) State agency determination that corrective action is inadequate.
- (iv) Disqualification and placement on State agency list and National disqualified list.
- (v) Termination.
- (vi) State agency or FNS decision regarding removal from the National disqualified list.
- (vii) State agency's refusal to consider an application submitted by an institution or facility on the National disqualified list.

(b) Pursuant to 7 CFR Part 226.6(k)(9), an abbreviated appeal process is available for the following actions. TDHS must limit the administrative review to a review of written submissions by the TDHS and institutions or sponsoring agencies concerning the accuracy of the State agency's determination if the application was denied, or the State agency proposes to terminate the institution's agreement because:

- (viii) The information submitted on the application was false;
- (ix) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities is on the national disqualified list;
- (x) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities is ineligible to participate in any other publicly funded program by reason of violation of the requirements of the program;

- (xi) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities has been convicted for any activity that indicates a lack of business integrity;

(c) Administrative review is also available if the State agency notifies the institution and responsible principal or responsible individual of the following actions: proposed disqualification of a responsible principal or responsible individual, denial of a budget, denial of a line item within a budget, downward adjustment of the amount approved in a budget, suspension of an institution's participation, denial of start-up or expansion funds, denial of a request for advanced payment, recovery of an advance in excess of a claim, denial of a claim for reimbursement (except for late submission), decision not to forward an exception request for payment of a late claim, overpayment demand, denial of a new or renewing institution's application for participation, denial of sponsored facility application, notice of proposed termination, claim denial, claim deadline exceptions and requests for upward adjustments to a claim, or any other action affecting an institutions participation or claim for payment.

3. All appeal requests must be presented in writing to the TDHS Division of Appeals and Hearings not later than 15 calendar days after the date the institution or sponsoring agency receives the notice of adverse administrative action.

4. The date of an institution's or sponsoring agency's receipt of a notice of suspension and/or proposed termination and disqualification will be governed by the federal regulation at 7 CFR Part 226.2. The notice must specify the action being proposed or taken and the basis for the action, and is considered to be received by the institution or day care home when it is delivered, sent by facsimile, or sent by email. If the notice is undeliverable, it is considered to be received by the institution, responsible principal or responsible individual, or day care home five days after being sent to the addressee's last known mailing address, facsimile number, or email address.

5. The TDHS Division of Appeals and Hearings will acknowledge the receipt of the appeal request within 10 calendar days of the receipt of the institution's or sponsoring agency's request for review. The written request for review should state if a fair hearing is requested or if a review of written information in lieu of a fair hearing is requested. If the appeal request from the institution or sponsoring agency does not specifically request a hearing, a review of written information in lieu of a hearing will occur. If a fair hearing is requested and the institution or sponsoring agency's representative fails to appear, the right to a personal appearance is waived.

6. If an institution or sponsoring agency does not request a fair hearing or a review of written information in lieu of the hearing within 15 calendar days from the date the institution or sponsoring agency receives a Notice of Proposed Termination, the TDHS will issue a letter advising the institution or sponsoring agency that it is terminated from the CACFP effective on the 16th calendar day following the institution's or sponsoring agency's receipt of the notice, and that the responsible principals and individuals of the institution or sponsoring agency are disqualified from participation.

7. To be considered for a fair hearing or for a review of written information in lieu of a fair

hearing, all written documents must be submitted to the TDHS Division of Appeals and Hearings not later than 30 days after receipt of the notice of adverse administrative action.

8. The action of the TDHS must remain in effect during the administrative review. The effect of this requirement on particular actions by TDHS is as follows:

(i) *Overpayment demand.* During the period of the administrative review, TDHS is prohibited from taking action to collect or offset the overpayment. However TDHS must assess interest beginning with the initial demand for remittance of the overpayment and continuing through the period of administrative review unless the administrative review official overturns the TDHS's action.

(ii) *Recovery of advances.* During the administrative review, TDHS must continue its efforts to recover advances in excess of the claim for reimbursement for the applicable period. The recovery may be through a demand for full repayment or an adjustment of subsequent payments.

(iii) *Program payments.* The availability of Program payments during an administrative review of the denial of a new institution's application, denial of a renewing institution's application, proposed termination of a participating institution's agreement, and suspension of an institution are addressed in paragraphs (c)(1)(iii)(D), (c)(2)(iii)(D), (c)(3)(iii)(D), (c)(5)(i)(D), and (c)(5)(ii)(E), respectively, of 7 CFR §226.6.

9. The institution or sponsoring agency must refute the charges contained in the notice during the fair hearing or in the written information that is provided in lieu of the hearing.

10. The institution and the responsible principals and responsible individuals may retain legal counsel, or may be represented by another person.

11. If a fair hearing is requested, the institution or sponsoring agency will be notified in writing of the time, date and place of the fair hearing at least 10 calendar days in advance.

12. Any information which supports an adverse administrative action taken by the TDHS shall be available to the institution or sponsoring agency for inspection from the date of the receipt of the request for a fair hearing or a review of written information in lieu of the hearing.

13. In accordance with 7 CFR Part 226.6 (k)(8), the TDHS Division of Appeals and Hearings must conduct the administrative review of the proposed disqualification of the responsible principals and responsible individuals as part of the administrative review of the application denial, proposed termination, and/or proposed disqualification of the institution with which the responsible principals or responsible individuals are associated. However, at the administrative review official's discretion, separate administrative reviews may be held if the institution does not request an administrative review or if either the institution or the responsible principal or responsible individual demonstrates that their interests conflict.

14. The procedures contained in the Uniform Administrative Procedures Act found at TCA 4-5-301 et seq. shall be followed in rendering a decision on all appeals. The decision of the hearing officer is the final administrative determination to be afforded to the institution or sponsoring agency, and shall be rendered in a timely manner not to exceed 60 calendar days from the date of the receipt of the request for a fair hearing.

15. The processing limits for administrative appeals MUST be met. In the event a continuance is requested by a party, one continuance may be granted at the Hearing Official's discretion. This

continuance shall not be for a period longer than ten (10) calendar days unless there are exceptional circumstances. Exceptional circumstances must be detailed in the order of continuance and the order must contain a date certain for the hearing, to be set as soon as possible. A report of pending CACFP desk review and fair hearing requests will be generated and reviewed daily by the Clerk's Office and the Legal Director for Appeals and Hearings who will monitor the dates for timeliness. In the event a decision has not been rendered within forty-five (45) calendar days of the date of receipt of the request for fair hearing or desk review, the Legal Director for Appeals and Hearings or their back-up shall notify the hearing official to take appropriate action.

16. All requests for a fair hearing or for a review of written information in lieu of a hearing must be submitted to:

**Tennessee Department of Human Services
Division of Appeals and Hearings
PO Box 198996, Clerk's Office
Nashville, TN 37219-8996
Fax: (615) 248-7013 or (866) 355-6136
E-mail: AppealsClerksOffice.DHS@tn.gov**

17. If a termination action is upheld by the hearing officer, the TDHS will issue a letter to the institution or sponsoring agency and its responsible principals and individuals advising that the termination and disqualification are effective on the date of the ruling issued by the hearing officer. The agency maintains searchable records of all administrative reviews and their dispositions for a period of five (5) years.

18. As required by 7 CFR Part 226.6 (c)(7), each disqualified institution, sponsoring agency, principal and individual will be placed on the National Disqualified List maintained by the U.S. Department of Agriculture (USDA). Once included on the National Disqualified List, an institution, sponsoring agency, principal and individual shall remain on the list until such time as the USDA, in consultation with the TDHS, determines that the serious deficiencies that led to their placement on the list have been corrected, or until seven years have elapsed since they were disqualified from participation. However, if the institution, sponsoring agency, principal or individual has failed to repay debts owed under the program, they will remain on the list until the debt has been paid.

**CORRECTIVE ACTION PLAN
SUMMER FOOD SERVICE PROGRAM (SFSP)
TENNESSEE DEPARTMENT OF HUMAN SERVICES (TDHS)**

Instructions: Please print in ink or type the information to complete this document. Enter the date of birth for each Responsible Principal and/or Individual in Section B. Attach the additional documentation requested. Enter your Date of Birth on the first page; enter your name, title and date of signature on the last page. Sign your name in ink. **Please return ALL pages of the completed Corrective Action Plan form.**

Section A. Sponsor Information	
Name of Institution Red Robins Academy of Learning, LLC	CACFP Agreement No. 00-122
Mailing Address: 3311 Kimball Avenue Memphis, Tennessee 38111	
Section B. Responsible Principal(s) and/or Individual(s)	
Name and Title: Robin Mayweather, Executive Director Trina Owens, Board President	Date of Birth (s):
Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan	
SD Report: July 8, 2019	Corrective Action Plan: July 8, 2019
Section D. Findings	
Findings:	
<ol style="list-style-type: none"> 1. The Sponsor claimed meals for a site that was not eligible 2. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly 3. The Sponsor reported meal counts incorrectly 4. The Sponsor provided menus that did not meet the USDA meal pattern requirements 5. The Sponsor did not serve a whole grain-rich component once per day as required 6. The Sponsor reported the number of attendance days incorrectly 7. The Sponsor did not provide documentation of monitoring reviews for sponsored childcare centers 8. The Sponsor did not provide enrollment information for 19 participants 9. The Sponsor reported the number of operation days incorrectly 10. The Sponsor was unable to provide supporting documentation for infants 11. The Sponsor provided questionable receipts for food purchases 12. The Sponsor reported meal counts incorrectly 	

13. The Sponsor claimed meals for a feeding site that was no longer operating during the claim period
14. The Sponsor served meals during the school day and enrichment activities were not offered at a at-risk feeding site
15. The Sponsor provided menus that did not meet the USDA meal pattern requirements
16. The Sponsor did not serve a whole grain-rich component once per day as required
17. The Sponsor provided menus that contained grain-based desserts as a component
18. The Sponsor claimed meals that the monitors did not observe during an on-site visits
19. The Sponsor reported the days of operation incorrectly
20. The Sponsor reported the number of attendance days incorrectly
21. The Sponsor served meals outside of the approved serving time
22. The Sponsor did not provide monitoring documentation for sponsored at-risk feeding sites
23. The Sponsor's CACFP training documentation did not adhere to the USDA requirements
24. The Sponsor did not serve a whole grain-rich component once per day as required
25. The Sponsor did not have an independent Board of Directors
26. The Sponsor's bylaws have not been updated to include the current operating procedures
27. The Sponsor's Board of Directors did not have the authority to hire and fire the Executive Director
28. The Sponsor's Board of Directors is not receiving financial reports to review
29. The Sponsor did not have supporting documentation for expenditures funded by the CACFP program
30. Prior approval was not obtained for administrative cost funded by the CACFP program
31. The Sponsor used CACFP program funds to pay back an unsolicited gift received from an unaffiliated center provider
32. The Sponsor is not accurately accounting for food cost due to invoices not being paid in full
33. The Sponsor does not have an adequate financial management system to ensure program accountability
34. The Sponsor is non-compliant with their approved Management Plan and Viability, Capability and Accountability checklist submitted to the State
35. The Sponsor did not have written compensation policy for every element of compensation charged to the CACFP program
36. The Sponsor's time and attendance reports were either missing or contained insufficient documentation for November 2018 labor cost
37. The Sponsor paid labor cost to personnel who were not approved in the budget
38. Payroll taxes are not being withheld and submitted to the IRS for employees whose salary is being charged to the CACFP program

The following measures will be completed within **30 business days** of my institution's receipt of this corrective action plan:

Measure No. 1: The Sponsor claimed meals for a site that was not eligible

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 2: The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 3: The Sponsor reported meal counts incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 4: The Sponsor provided menus that did not meet the USDA meal pattern requirements

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 5: The Sponsor did not serve a whole grain-rich component once per day as required

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 6: The Sponsor reported the number of attendance days incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 7: The Sponsor did not provide documentation of monitoring reviews for sponsored childcare centers

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 8: The Sponsor did not provide enrollment information for 19 participants

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 9: The Sponsor reported the number of operation days incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 10: The Sponsor was unable to provide supporting documentation for infants

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 11: The Sponsor provided questionable receipts for food purchases

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 12: The Sponsor reported meal counts incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 13: The Sponsor claimed meals for a feeding site that was no longer operating during the claim period

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 14: The Sponsor served meals during the school day and enrichment activities were not offered at a at-risk feeding site

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 15: The Sponsor provided menus that did not meet the USDA meal pattern requirements

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 16: The Sponsor did not serve a whole grain-rich component once per day as required

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 17: The Sponsor provided menus that contained grain-based desserts as a component

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 18: The Sponsor claimed meals that the monitors did not observe during an on-site visits

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 19: The Sponsor reported the days of operation incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 20: The Sponsor reported the number of attendance days incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 21: The Sponsor served meals outside of the approved serving time

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 22: The Sponsor did not provide monitoring documentation for sponsored at-risk feeding sites

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 23: The Sponsor's CACFP training documentation did not adhere to the USDA requirements

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 24: The Sponsor did not serve a whole grain-rich component once per day as required

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 25: The Sponsor did not have an independent Board of Directors

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____	Position Title: _____
Name: _____	Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 26: The Sponsor's bylaws have not been updated to include the current operating procedures

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 27: The Sponsor's Board of Directors did not have the authority to hire and fire the Executive Director

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 28: The Sponsor's Board of Directors is not receiving financial reports to review

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 29: The Sponsor did not have supporting documentation for expenditures funded by the CACFP program

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 30: Prior approval was not obtained for administrative cost funded by the CACFP program

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 31: The Sponsor used CACFP program funds to pay back an unsolicited gift received from an unaffiliated center provider

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 32: The Sponsor is not accurately accounting for food cost due to invoices not being paid in full

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 33: The Sponsor does not have an adequate financial management system to ensure program accountability

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 34: The Sponsor is non-compliant with their approved Management Plan and Viability, Capability and Accountability checklist submitted to the State

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 35: The Sponsor did not have written compensation policy for every element of compensation charged to the CACFP program

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 36: The Sponsor's time and attendance reports were either missing or contained insufficient documentation for November 2018 labor cost

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 37: The Sponsor paid labor cost to personnel who were not approved in the budget

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 38: Payroll taxes are not being withheld and submitted to the IRS for employees whose salary is being charged to the CACFP program

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

I certify by my signature below that I am authorized by the institution to sign this document. As an authorized representative of the institution, I fully understand the corrective measures identified above and agree to fully implement these measures within the required time frame.

Printed Name of Authorized Sponsor Official

Position

Signature of Authorized Sponsor Official

Date

Signature of Authorized TDHS Official

Date